

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 201: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	AVQUAEST CAPITAL MASTER FUND, LTD. 699 WALNUT STREET, SUITE 17000 DES MOINES, IA 50309	12/16/2009	08-13888 (JMP)	65958	\$1,037,687.94	AVIVA INVESTORS NORTH AMERICA, INC. AS SUCCESSOR IN INTEREST TO AVQUAEST CAPITAL MASTER FUND, LTD. ATTN: SHANI HATFIELD 699 WALNUT STREET, SUITE 17000 DES MOINES, IA 50309	08/19/2011	08-13888 (JMP)	67636	\$0.00
2	AVQUAEST CAPITAL MASTER FUND, LTD. 699 WALNUT STREET, SUITE 17000 DES MOINES, IA 50309	12/16/2009	08-13555 (JMP)	65959	\$1,037,687.94	AVIVA INVESTORS NORTH AMERICA, INC. AS SUCCESSOR IN INTEREST TO AVQUAEST CAPITAL MASTER FUND, LTD. ATTN: SHANI HATFIELD 699 WALNUT STREET, SUITE 17000 DES MOINES, IA 50309	08/19/2011	08-13555 (JMP)	67637	\$1,037,687.94

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3	BLACKROCK PORTABLE ALPHA INVESTMENT STRATEGIES LP-STR PRTN A (BLK TICKER: PAS-STPA) C/O BLACKROCK INVESTMENT MANAGEMENT, LLC AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHN, ESQ. NEW YORK, NY 10022	09/21/2009	08-13555 (JMP)	20682	\$2,131,260.00	BP MASTER TRUST FOR EMPLOYEE PENSION PLANS BLACK ROCK INVESTMENT MANAGEMENT, LLC AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	05/18/2011	08-13555 (JMP)	67491	\$1,972,122.00*
4	CONOCOPHILLIPS COMPANY RENITA D KING SENIOR COUNSEL 600 NORTH DAIRY ASHFORD ML-3178 HOUSTON, TX 77079-1100	09/10/2009	08-13555 (JMP)	11333	\$15,930,947.83	CONOCOPHILLIPS COMPANY CANDACE SCHIFFMAN, SENIOR COUNSEL 600 NORTH DAIRY ASHFORD ML-3158 HOUSTON, TX 77079	08/15/2011	08-13555 (JMP)	67602	\$16,512,665.00
5	CONOCOPHILLIPS COMPANY RENITA D. KING, SENIOR COUNSEL 600 NORTH DAIRY ASHFORD, ML-3178 HOUSTON, TX 77079	09/10/2009	08-13885 (JMP)	11359	\$15,930,947.83	CONOCOPHILLIPS COMPANY CANDACE SCHIFFMAN, SENIOR COUNSEL 600 NORTH DAIRY ASHFORD ML-3158 HOUSTON, TX 77079	08/15/2011	08-13885 (JMP)	67603	\$16,512,665.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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6	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: CQS CONVERTIBLE AND QUANTITATIVE STRATEGIES MASTER FUND LIMITED; C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	09/22/2009	08-13555 (JMP)	26478	\$30,093,997.00*	CQS CONVERTIBLE AND QUANTITATIVE STRATEGIES MASTER FUND LIMITED C/O CQS (UK) LLP ATTN: HEAD OF LEGAL 5TH FLOOR 33 GROSVENOR PLACE LONDON, SW1X 7HY UNITED KINGDOM	08/24/2011	08-13555 (JMP)	67642	\$26,088,018.00*

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7	DCI LONG-SHORT CREDIT FUND ATTN: KATHRYN WHEADON C/O DIVERSIFIED CREDIT INVESTMENTS, LLC 201 SPEAR STREET SUITE 250 SAN FRANCISCO, CA 94105	09/02/2009	08-13555 (JMP)	10167	\$71,270,326.00*	DCI LONG-SHORT CREDIT FUND ATTN: KATHRYN WHEADON C/O DIVERSIFIED CREDIT INVESTMENTS, LLC 201 SPEAR STREET SUITE 250 SAN FRANCISCO, CA 94105	08/04/2011	08-13555 (JMP)	67596	\$27,000,000.00
						DCI LONG-SHORT CREDIT FUND ATTN: KATHRYN WHEADON C/O DIVERSIFIED CREDIT INVESTMENTS, LLC 201 SPEAR STREET SUITE 250 SAN FRANCISCO, CA 94105	08/04/2011	08-13555 (JMP)	67595	\$21,146,424.00*
8	GOLDMAN SACHS INTERNATIONAL TRANSFEROR: GOLDMAN, SACHS & CO C/O GOLDMAN SACHS & CO. 30 HUDSON STREET, 38TH FLOOR JERSEY CITY, NJ 07302	03/24/2010	08-13555 (JMP)	66418	\$16,600.00*	GOLDMAN SACHS INTERNATIONAL C/O GOLDMAN, SACHS & CO. ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	08/05/2011	08-13555 (JMP)	67635	\$5,011,000.00

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9	HAXTER, LUDWIG & INGRID ROEDERNSTR. 29 BERLIN, 13467 GERMANY	08/16/2009	08-13555 (JMP)	67638	\$21,301.50	HAXTER, DR. LUDWIG & DR. INGRID ROEDERNSTR. 29 BERLIN, 13467 GERMANY	10/27/2009	08-13555 (JMP)	48611	\$21,301.50
10	KREISSPARKASSE HEINSBERG ATTN: UDO MITSCH HERMANN-JOSEF- GORMANN-STR. 14-16 ERKELENZ, 41812 GERMANY	10/30/2009	08-13555 (JMP)	60569	Undetermined	KREISSPARKASSE HEINSBERG ATTN: UDO MITSCH HERMANN-JOSEF- GORMANN-STR. 14-16 ERKELENZ, 41812 GERMANY	09/07/2011	08-13555 (JMP)	67654	\$63,679.50
11	NEW YORK LIFE INSURANCE COMPANY ATTN: REBECCA STRUTTON 51 MADISON AVENUE NEW YORK, NY 10010	09/21/2009	08-13555 (JMP)	23686	Undetermined	THE ROYAL BANK OF SCOTLAND PLC TRANSFEROR: NEW YORK LIFE INSURANCE COMPANY ATTN: FRANCESCA SENA 600 WASHINGTON BLVD. STAMFORD, CT 06901	08/04/2011	08-13555 (JMP)	67597	\$5,700,000.00
12	NEW YORK LIFE INSURANCE COMPANY ATTN: REBECCA STRUTTON 51 MADISON AVENUE NEW YORK, NY 10010	09/21/2009	08-13888 (JMP)	23687	\$10,319.25*	THE ROYAL BANK OF SCOTLAND PLC TRANSFEROR: NEW YORK LIFE INSURANCE COMPANY ATTN: FRANCESCA SENA 600 WASHINGTON BLVD STAMFORD, CT 06901	08/04/2011	08-13888 (JMP)	67598	\$5,700,000.00

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13	OESTERREICHE VOLKSBANKEN- AKTIENGESELLSCHAFT KOLLINGASSE 19 VIENNA, A-1090 AUSTRIA	10/30/2009	08-13555 (JMP)	58686	Undetermined	OESTERREICHE VOLKSBANKEN- AKTIENGESELLSCHAFT KOLLINGASSE 19 VIENNA, A-1090 AUSTRIA	08/12/2011	08-13555 (JMP)	67601	Undetermined
14	SAPHIR FINANCE PUBLIC LIMITED COMPANY AIB INTERNATIONAL CENTRE ATTN: THE DIRECTORS INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	09/21/2009	08-13555 (JMP)	19942	\$12,009,537.15*	SAPHIR FINANCE PUBLIC LIMITED COMPANY ATTN: DIRECTORS AIB INTERNATIONAL CENTRE INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN, 1 IRELAND	08/31/2011	08-13555 (JMP)	67645	\$7,000,000.00
15	SAPHIR FINANCE PUBLIC LIMITED COMPANY AIB INTERNATIONAL CENTRE ATTN: THE DIRECTORS INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	09/21/2009	08-13888 (JMP)	19943	\$12,009,537.15*	SAPHIR FINANCE PUBLIC LIMITED COMPANY ATTN: DIRECTORS AIB INTERNATIONAL CENTRE INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	08/31/2011	08-13888 (JMP)	67646	\$7,000,000.00

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16	SAPHIR FINANCE PUBLIC LIMITED COMPANY AIB INTERNATIONAL CENTRE ATTN: THE DIRECTORS INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	09/21/2009	08-13555 (JMP)	19944	\$137,777,877.93*	SAPHIR FINANCE PUBLIC LIMITED COMPANY ATTN: DIRECTORS AIB INTERNATIONAL CENTRE INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	08/31/2011	08-13555 (JMP)	67647	\$137,000,000.00
17	SAPHIR FINANCE PUBLIC LIMITED COMPANY AIB INTERNATIONAL CENTRE ATTN: THE DIRECTORS INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	09/21/2009	08-13888 (JMP)	19945	\$137,777,877.93*	SAPHIR FINANCE PUBLIC LIMITED COMPANY ATTN: DIRECTORS AIB INTERNATIONAL CENTRE INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	08/31/2011	08-13888 (JMP)	67648	\$137,000,000.00

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18	SAPHIR FINANCE PUBLIC LIMITED COMPANY AIB INTERNATIONAL CENTRE ATTN: THE DIRECTORS INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	09/21/2009	08-13555 (JMP)	19946	\$75,395,299.16*	SAPHIR FINANCE PUBLIC LIMITED COMPANY ATTN: DIRECTORS AIB INTERNATIONAL CENTRE INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	08/31/2011	08-13555 (JMP)	67649	\$31,000,000.00
19	SAPHIR FINANCE PUBLIC LIMITED COMPANY AIB INTERNATIONAL CENTRE ATTN: THE DIRECTORS INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	09/21/2009	08-13888 (JMP)	19948	\$75,395,299.16*	SAPHIR FINANCE PUBLIC LIMITED COMPANY ATTN: DIRECTORS AIB INTERNATIONAL CENTRE INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND	08/31/2011	08-13888 (JMP)	67650	\$31,000,000.00

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20	SOLAR INVESTMENT GRADE CBO I, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORP. TRUST - SOLAR INVESTMENT GRADE CBO I, LTD 601 TRAVIS STREET, 16TH FLOOR HOUSTON, TX 77002	09/23/2009	08-13888 (JMP)	34637	\$10,089,187.00	SOLAR INVESTMENT GRADE CBO I, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORPORATE TRUST-SOLAR INVESTMENT GRADE CBO I, LTD 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	07/02/2010	08-13888 (JMP)	66917	\$10,175,302.66
TOTAL					\$597,935,690.77*					

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 201: EXHIBIT 2 - AMENDED AND SUPERSEDED CLAIMS - WITHDRAWN OBJECTIONS

CLAIMS TO BE DISALLOWED AND EXPUNGED

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1	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE P.O. BOX 21126 PHILADELPHIA, PA 19114	12/22/2010	08-13885 (JMP)	67290	\$2,180,499,223.61	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19101- 7346	08/15/2011	08-13885 (JMP)	67634	\$1,356,984,304.18
TOTAL					\$2,180,499,223.61					